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1                   ABSTRACT OF THE INVENTION

2                 A method and apparatus for accepting an incoming message over  
3                 a circuit switched network and transmitting it over a packet  
4                 switched network. The apparatus including means for implementing  
5                 the steps of receiving an incoming call signal along with a  
6                 inbound address; determining a user account and a final address on  
7                 said packet switched network associated with said inbound address;  
8                 allocating a message processing resource; processing said incoming  
9                 call into a processed message; and, sending said processed message  
10                to said final address.

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